

4 FAH-1 H-620 REVENUE SOURCE CODES

(CT:FMH-57; 06-18-2007)
(Office of Origin: RM/FPRA/FPMC)

4 FAH-1 H-621 REVENUE SOURCE CODES AND DEFINITIONS

(TL:FMH-7; 05-15-1997)

- a. This subchapter prescribes the Department of State's uniform revenue source classification, titles, and definitions. These codes identify the nature of collections and deposits and are entered on accounting documents in the same sequence as object codes. For systems containing both revenue source and object code fields, data is entered in the revenue source code field.
- b. Domestic bureau allotments *are* used to identify transactions. No other revenue source codes, except as approved and published in this handbook, are authorized. These revenue source codes are currently applicable to Department of State activities only. Deposits of serviced agencies, such as Peace Corps, etc., are processed in accordance with the regulations of their respective agencies.

4 FAH-1 H-621.1 (A) Available Receipts

(CT:FMH-57; 06-18-2007)

Revenue source codes beginning with an "A" denote an available receipt.

4 FAH-1 H-621.2 (AA) *Revenue Source Code Combinations for Budget Clearing Accounts (Suspense) and Other Funds*

(CT:FMH-57; 06-18-2007)

The *following table shows the revenue source codes to use for identifying proceeds of sale and various deposits* credited to the Budget Clearing Account (Suspense) *and* other funds. *Direct questions concerning proceeds not listed below to RM/FPRA/FPMC or RM/GFS/F/AO.*

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Fund	Revenue Source Code	Title/Purpose
<i>19X0113.H</i> <i>19X0113.V</i> <i>19X4519.1</i> <i>19_1154</i> <i>19-11_1022.2</i> <i>19X0535.3</i>	AAAA	Proceeds of sale, passenger vehicles
<i>19X0113.H</i> <i>19X0113.N</i> <i>19X4519.1</i> <i>19_1154</i> <i>19-11_1022.2</i> <i>19X0535.3</i>	AAAB	Proceeds of sale, nonpassenger vehicles
19F3845 19X0113.6 19X4519.1 19X0535.C	AAAC	Proceeds of sale, all other personal property
19F3875	AAAD	Miscellaneous deposits not readily identified with the appropriation or fund to be credited
19X0535.4	AAAE	Proceeds of sale, real property
19X0535. <i>C</i>	AAAF	Proceeds of sale, excess construction materials
19X0535. <i>3</i>	AAAG	Proceeds of sale, generators and power supply equipment
19X0535. <i>3</i>	AAAH	Proceeds from sublease agreements
19X0535. <i>4</i>	AAAI	Proceeds from licensing agreements
<i>19X0113.H</i>	AAAJ	Proceeds of sale, DS, sale of security equipment
19F3845	AAAK	Proceeds of sale, FSI training material
19F3875	AAAL	Deposit of collections or refunds received for unused tickets not readily identified with the appropriation or fund to be credited
19F3875	AAAM	Deposit of unreconciled remittances
19F3875	AAAN	Deposits of collections for passport processing fees by the Post Office (excludes application fees— <i>190830</i> BAAC and special mailing fees—19_0113 1044)
<i>19-11X1022.2</i> <i>19_1154</i>	AAAO	Proceeds of sale-INL
19-11X1022	AAAP	Host-government contributions-INL
19X4519.1 <i>19X0535.3</i> <i>19X0535.4</i>	AAAQ AAAQ AAAQ	Transient housing receipts <i>for ICASS</i> <i>Leased property transient housing receipts for OBO</i> <i>Government-owned transient housing receipts for OBO</i>
19X4519.1	AAAZ	Proceeds of sale, capitalized assets, not vehicles

4 FAH-1 H-621.3 Revolving Funds

(TL:FMH-4; 03-31-1995)

- a. Revolving funds are funds authorized by specific provisions of law to finance a continuing cycle of operations in which expenditures generate receipts and in which other receipts are available for expenditure without further action by Congress. They are classified as:
- (1) Public enterprise funds where receipts come primarily from sources outside the U.S. Government; and
 - (2) Intragovernmental funds, where receipts come primarily from other appropriations or funds.
- b. The Department has two types of revolving funds:
- (1) The Working Capital Fund (AB..); and
 - (2) Repatriation Loans (Credit Reform) (AC..).

4 FAH-1 H-621.4 (AB..) Working Capital Funds (19X4519)

(TL:FMH-17; 11-24-2000)

These codes are for a no-year fund that provides goods and services to bureaus and offices in the Department, serviced agencies, and, to a limited extent, to foreign governments and international organizations.

Fund	Revenue Source Code	Title/Purpose
19X4519	ABAA	Revenue from sales and services
19X4519	ABAB	Shipment handling fee
19X4519	ABAC	Receiving report fee
19X4519	ABAD	Invoice processing fee
19X4519	ABAE	Storage surcharge
19X4519	ABAF	Assigned vehicles
19X4519	ABAG	Motor pool trips
19X4519	ABAH	Special services
19X4519	ABAI	System 95
19X4519	ABAJ	Work and service orders
19X4519	ABAK	Message units and long distance

Fund	Revenue Source Code	Title/Purpose
19X4519	ABAL	Audix
19X4519	ABAM	DMV surcharge
19X4519	ABAN	Custodial management fees
19X4519	ABAO	Travel program surcharge
19X4519	ABAP	Property program surcharge
19X4519	ABAQ	Customs service program surcharge
19X4519	ABAR	Tax program surcharge
19X4519	ABAZ	Other
19X4519.1	ABBA	ICASS collections
19X4519	ABBB	Stock products
19X4519	ABBC	Copier program
19X4519	ABBD	Design services
19X4519	ABBE	Electronic products
19X4519	ABBF	Printed products
19X4519	ABBG	CD/cassette republication services
19X4519	ABBH	Scrap sales
19X4519	ABBI	Surcharges
19X4519	ABBJ	Excess property sales

4 FAH-1 H-621.5 (AC..) Repatriation Loans Financing Account (19X4107)

(TL:FMH-6; 01-31-1997)

For Credit Reform, use these codes to track all financing monies that are part of the repatriation program.

Fund	Revenue Source Code	Title/Purpose
19X4107	ACAA	Repatriation loan subsidy
19X4107	ACAB	Principal received from borrowers
19X4107	ACAC	Interest received from borrowers
19X4107	ACAD	Penalties received from borrowers
Various	ACAE	Handling fees received from borrowers
19X4107	ACAF	Interest received from Treasury
19X4107	ACAH	Payment from general fund

Fund	Revenue Source Code	Title/Purpose
19X4107	ACAI	Borrowing from Treasury

4 FAH-1 H-621.6 (AD..) Deposit Funds

(CT:FMH-53; 10-01-2006)

Deposit funds are proper for any account which meets any one of the four following criteria:

- (1) Monies the U.S. Government withheld from payments for goods and services received (e.g., payroll deductions for savings bonds or state income taxes);
- (2) Deposits received from outside sources for which the U.S. Government is acting solely as a banker, fiscal agent, or custodian;
- (3) Monies the U.S. Government held while awaiting distribution on the basis of a legal determination or investigation; and
- (4) Unidentified remittances, which are credited as suspense items outside the budget (F3875), unless there is a reasonable presumption that they will be credited ultimately to a receipt appropriation or fund account within the budget, in which case amounts should be credited to the receipt-clearing account.

Fund	Revenue Source Code	Title/Purpose
19X6809	ADAA	Deposit of trust accounts for U.S. Citizens Abroad, excluding handling fees (see ACAE).
19F3875	ADAB	Deposits of collections against Fiscal Irregularities Account. See BCAA for deposit of unavailable collections.
19F3875	ADAC	Collections of Advances for Press Travel and Related Expenses Abroad—advance pay by the press for additional cost accruing to the U.S. Government for press seats on DOD aircraft, press buses used abroad, installation and use of telephone equipment abroad dedicated to press use, mixed-mode travel abroad, etc.
19X0113.6	ADAD	Machine Readable Visas (MRVs) Fee—Deposit of MRV collections by posts.
19X0113.7	ADAE	Expedite Passport Fees—Deposit of additional monies collected to recover costs of expediting the passport process.

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Fund	Revenue Source Code	Title/Purpose
19_0113.8	ADAF	Fees for commercial services—Deposit of fees charged for commercial services provided at posts without a foreign commercial service presence.
19X0113.9	ADAH	State fingerprinting fees resulting from a records check against the FBI's Interstate Identification Index of the National Crime Information Center (NCIC)
19_0113.11	ADAI	Fee for processing garnishments of debts other than alimony and child support.
19X0113	ADAJ	Post deposit for protection of Canadian interests
19X6066	ADAK	Proceeds from estates of U.S. citizens who die abroad
19X0113.D	ADAL	Diversity Lottery Fee—Deposit of DLF collections by post
19X0113	ADAM	Advances for protection of Canadian interests in Nigeria
19X0113.P	ADAN	Waiver User Fees for Nonimmigrant "J" Visas
19X0113.P	ADAP	Fees received by the sale of "Nouveaux Horizons" Books
19X0113.P	ADAQ	Fees received by the sale of Arabic book translations
19X0113.P	ADAR	Fees received for student advising
19X0113.P	ADAS	Fees received by the library/IRC programs
19X0113.P	ADAT	Fees received by the English Teaching Program—materials
19X0113.P	ADAU	Fees received by the English-teaching program—tuition
19X0113.P	ADAV	Fees received from sale abroad of Arabic magazine "Hi"
19X0113.A	ADAW	Fees for Consular Services (AOS) Affidavit of Support
19X0113.P	ADAX	Domestic Recycling Deposits, English-language programs
19X0113.J	ADAY	Fees received by agency publications and advertising
19X0113.P	ADAZ	Exchange Visitor Program designation fees
19X6809	ADBA	American Red Cross (Discontinued as of 10/01/05)
19X6809	ADBB	Salvation Army (Discontinued as of 10/01/05)
19X6809	ADBC	Federal Employee Education and Assistance (World Trade Center and/or Pentagon Fund) Benefits (Discontinued as of 10/01/05)
19X6809	ADBD	Federal Employee United Way, Washington, DC (Pentagon) (Discontinued as of 10/01/05)
19X6809	ADBE	United Way, New York (World Trade Center)

Fund	Revenue Source Code	Title/Purpose
		(Discontinued as of 10/01/05)
19X6809	ADBF	Not Assigned (Discontinued as of 10/01/05)
19X6809	ADBG	Afghan Children's Fund
19X6809	ADBH	Marine Corps Law Enforcement Foundation
19X6809	ADBI	Coalition Provisional Authority (CPA) Administration to the Governing Council of Iraq
19X6755	ABDJ	Hurricane Katrina Relief (Donations from Private Citizens and Organizations)
19X6755	ABDK	Hurricane Katrina Relief (Donations from Foreign Governments)
19X0113.B	ADCC	H-1B & L Fraud Prevention & Detention Fees
19X0113.F	ADCA	Passport surcharge
19X0113.M	ADCB	Immigrant visa surcharge
19X0113.Y	ADCD	Western Hemisphere travel surcharge

4 FAH-1 H-621.7 (AE) Special Reporting Code

(CT:FMH-52; 06-01-2006)

Special fund accounts are for recording transactions in connection with receipts by the U.S. Government for specific purposes. Such receipts must be appropriated for the applicable purposes. Accordingly, they involve both receipt accounts and corresponding appropriation or expenditure accounts.

Fund	Revenue Source Code	Title/Purpose
Various	LCAP	To record the collection of reimbursements from non-U.S. Government organizations for LogCap services received in Iraq.
Various	LIAB	RFMS collections into various post-held allotments, the basis being collections for which the Department maintains a fiduciary responsibility. These collections increase the allotment balance to enable post to manage the account and disburse funds to the applicable claimants.
Various	AEAA	Deposits of lease and rental fees (excludes OBO subleasing, which should be applied to AAAH)
19X5177.1	AEAB	Deposits of International Litigation Fund monies to be used for funding the expenses of the Department related to preparing or prosecuting a proceeding before an international tribunal, or a claim by or against a foreign government or other foreign entity.

Fund	Revenue Source Code	Title/Purpose
19X5497.1	AEAD	To reflect employing agency contributions for the Foreign Service National Defined Contributions Retirement Fund. State, Available Receipts
19X5497.2	AEAE	To reflect interest on Investments Earnings for the Foreign Service National Defined Contributions Fund. State, Available Receipts

4 FAH-1 H-621.8 (AF..) Accounting/Reporting— Trust Funds

(CT:FMH-52; 06-01-2006)

The codes below are used to identify the types of receipts credited to the Unconditional Gift Fund and Conditional Gift Fund and are for automated processing of these data by the Department. Public Diplomacy Gift Funds are deposited to 19X8821.6 and 19X8822.6.

Fund	Revenue Source Code	Title/Purpose
19X8813.1	AFAC	International Center for Middle Eastern-Western Dialogue Trust Fund
Any Trust Fund	AFAD	Interest Revenue From Federal Investments
19X8186.1	AFAE	Receipt of Retirement Revenues (RAD use only)
19X8186.3	AFAE	Receipt of Retirement Revenues (RAD use only)
19X8186.4	AFAE	Receipt of Retirement Revenues (RAD use only)
19X8186.5	AFAE	Receipt of Retirement Revenues (RAD use only)
19X8186.8	AFAE	Receipt of Retirement Revenues (RAD use only)
19X8340.1	AFAF	FSN Separation Liability Trust Fund Revenues
19X8821.1	AFAZ	Frank E. Loy Award—Unconditional Gift
19X8821.1	AFBA	Invitational Travel by Gifts
19X8821.1	AFBB	U. S. Diplomacy Center (activities-program)
19X8822.1	AFBC	Conditional Gift Funds—HR activity
19X8822.1	AFBD	Sabbatical leave
19X8822.1	AFBE	Aspen Executive Seminar
19X8822.1	AFBF	Director's General Outreach Fund
19X8822.1	AFBG	James Clement Dunn Award
19X8822.1	AFBH	Herbert Salzman Award
19X8822.1	AFBJ	Charles E. Cobb, Jr. Award

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Fund	Revenue Source Code	Title/Purpose
19X8822.1	AFBK	Leonard Marks Award
19X8822.1	AFBL	L. Nicholas Ruwe Memorial Award for Innovative Leadership
19X8821.1	AFBM	Unconditional Gift Funds—A Activity
19X8821.1	AFBN	U.S. Diplomacy Center (construction)
19X8821.1	AFBP	Embassy Renovations and Refurbishment
19X8821.1	AFBQ	Unconditional Gift Funds—FMP activity
19X8821.1	AFBR	Domestic Representational Gift Funds
19X8821.1	AFBS	Overseas Representational Gift Funds
19X8821.1	AFBT	FSN Emergency Relief Fund
19X8821.1	AFBU	Organization for the Prohibition of Chemical Weapons (OPCW)
19X8821.1	AFBW	Washington, DC HS Intl Partnership (WHIP)—Model UN
19X8821.1	AFBX	Asian Pacific American Federal Foreign Affairs Council (APAFFAC)
19X8821.1	AFBY	The Shirley Crowe Award (London)
19X8822.1	AFBZ	Conditional Gift Funds—FMP Activity
19X8821.1	AFCA	Fine Arts Committee (8th Floor Diplomatic Reception Room)
19X8822.1	AFCB	Fine Arts Committee (8th Floor Diplomatic Reception Room)
19X8821.6	AFCC	Public Diplomacy—Unconditional Gift Funds
19X8822.6	AFCD	Public Diplomacy—Conditional Gift Funds
19X8821.6	AFCE	Public Diplomacy—Unconditional Gift Funds
19X8822.6	AFCF	Public Diplomacy—Conditional Gift Funds
19X8821.1	AFCG	Unconditional Gift Funds—Other domestic bureaus
19X8822.1	AFCH	Conditional Gift Funds—Other domestic bureaus
19X8821.1	AFCJ	Unconditional Gift Funds
19X8821.6	AFCK	Public Diplomacy—Unconditional Gift Funds
19X8822.1	AFCM	Conditional Gift Funds
19X8822.6	AFCN	Public Diplomacy—Conditional Gift Funds
19X8821.1	AFCP	Unconditional Gift Funds
19X8821.6	AFCQ	Public Diplomacy—Unconditional Gift Funds
19X8822.1	AFCR	Conditional Gift Funds

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Fund	Revenue Source Code	Title/Purpose
19X8822.6	AFCS	Public Diplomacy—Conditional Gift Funds
19X8821.1	AFCT	Unconditional Gift Funds
19X8821.6	AFCW	Public Diplomacy—Unconditional Gift Funds
19X8822.1	AFCX	Conditional Gift Funds
19X8822.6	AFCY	Public Diplomacy—Conditional Gift Funds
19X8821.1	AFCZ	Unconditional Gift Funds
19X8821.6	AFDA	Public Diplomacy—Unconditional Gift Funds
19X8822.1	AFDB	Conditional Gift Funds
19X8822.6	AFDC	Public Diplomacy—Conditional Gift Funds
19X8821.1	AFDE	Unconditional Gift Funds
19X8821.6	AFDF	Public Diplomacy—Unconditional Gift Funds
19X8822.1	AFDG	Conditional Gift Funds
19X8822.6	AFDH	Public Diplomacy—Conditional Gift Funds
19X8821.1	AFDJ	Unconditional Gift Funds
19X8821.6	AFDK	Public Diplomacy—Unconditional Gift Funds
19X8822.1	AFDM	Conditional Gift Funds
19x8822.6	AFDN	Public Diplomacy—Conditional Gift Funds
19X8821.6	AFDP	The Fulbright Teacher Support Fund—ECA
19X8821.1	AFEA	Unconditional Gift Funds Afghan Women’s Council
19X8821.1	AFEB	The Truman Hall Restoration Fund—EUR
19X8821.1	AFEC	U.S. National Commission for UNESCO—IO
19X8821.1	AFED	Iraqi Women’s Fund—G/IWI
19X8821.1	AFEE	Culturally Significant Property Gift Fund—OBO
19X8821.1	AFGA	Donations for Public Appearances
19X8821.1	AFGB	Proceeds of Sales Donations
19X8822.1	AFGC	Commissary Fund
19X8822.1	AFGD	Fine Arts Committee (8th Floor—Diplomatic Reception Room)
19X8821.1	AFGE	Unconditional Contributions Received at Post
19X8821.1	AFGF	Unconditional Contributions Received at Post—4th July
19X8821.1	AFGG	Unconditional Contributions Received at Post—Election Eve
19X8822.1	AFGH	Secretary's Library Acquisition Fund

Fund	Revenue Source Code	Title/Purpose
19X8821.1	AFGJ	Unconditional Donations to the Gift Fund
19X8822.1	AFGK	Conditional Donations to the Gift Fund
19X8821.6	AFGM	Unconditional Donations to the PD Gift Fund—ECA
19X8821.6	AFGN	Unconditional Donations to the PD Gift Fund—IIP
19X8822.6	AFGP	Conditional Donations to the PD Gift Fund—ECA
19X8822.6	AFGR	Conditional Donations to the PD Gift Fund—IIP
19X8821.1	AFGS	Other Overseas Representation
19X8822.1	AFGT	Conditional Donations to the Turner Foundation—UN Operations—IO

NOTE: These codes are used for special accounting and reporting as directed by RM.

4 FAH-1 H-622 REVENUES UNAVAILABLE

4 FAH-1 H-622.1 (B...) Unavailable Receipts

(TL:FMH-4; 03-31-1995)

Unavailable receipts are receipts which at the time of collection are not appropriated and which are not immediately available for expenditure because:

- (1) Congressional limitation has been established as to the amount available for expenditure; or
- (2) Amounts credited to receipt accounts are later to be cleared in whole or in part to other receipt accounts before appropriation warrant action is taken. Unappropriated receipts held in special and trust fund receipt accounts are unavailable for expenditure until appropriated pursuant to specific legislative provisions.

4 FAH-1 H-622.2 (BA..) Immigration, Passport, and Consular Fees (190830)

(TL:FMH-4; 03-31-1995)

Immigration, passport, and consular fees (190830) are collections of fees and charges relating to the application for and issuance of visas and passports and notarial fees include the following.

Fund	Revenue Source Code	Title/Purpose
190830	BAAA	Immigrant visa fees received
190830	BAAB	Nonimmigrant visa fees received
190830	BAAC	Passport application fees received
190830	BAAD	Notorial and/or Judicial fees received

4 FAH-1 H-622.3 (BB..) General Fund Proprietary Receipt Account (193220)

(TL:FMH-4; 03-31-1995)

General fund proprietary receipt account (193220) covers the collection of loans, interest, penalties, fees, and other receipts returned to the Treasury and excludes repatriation loan program collections, which must be applied to revenue source codes ACAA through ACAF.

Fund	Revenue Source Code	Title/Purpose
193220	BBAA	Interest on receivables
193220	BBAB	Penalties on delinquent debt
193220	BBAC	Handling fees on delinquent debt
193220	BBAD	Freedom of information fees
193220	BBAE	Principal of receivables
193220	BBAF	Interested party messages
193220	BBAG	Collections NOC (also applicable to 190850)

4 FAH-1 H-622.4 (BC..) Deposit Funds Symbols Replacing (19X6875) to 19X6809 and 19F3875

(TL:FMH-19; 06-04-2001)

The U.S. Government uses deposit accounts to record the receipt and disposition of funds. Its responsibility is limited to determining the proper account to which the funds should be transferred, or, acting only as a fiscal agent or banker, paying out the funds in accordance with the desires of the depositors from whom such funds are received.

Fund	Revenue Source Code	Title/Purpose
19F3875	BCAA	Deposits of collections against fiscal irregularities account. See ADAB for deposit of available receipts.

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Fund	Revenue Source Code	Title/Purpose
19F3875	BCAB	Deposit of collections from commissary and recreation associations in connection with phase-out of service contracts between employee associations and embassies.
19X6809	BCAC	Donations to the FSN Emergency Fund

4 FAH-1 H-623 THROUGH H-629 UNASSIGNED